

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No.
)	
NISSAN NORTH AMERICA, INC. & SUBSIDIARIES,)	
)	
Respondent.)	

DECLARATION

Steve C. White declares:

1. I am a duly commissioned Revenue Agent employed in Large and Mid-Sized Business, Retailers, Food, Pharmaceuticals & Healthcare, Territory 7, Internal Revenue Service.

2. In my capacity as a Revenue Agent, I am conducting an investigation into the tax liability of Nissan North America, Inc. & Subsidiaries for the taxable periods ended March 31, 2006 and March 31, 2007.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on March 2, 2010, an Internal Revenue Service summons to Nissan North America, Inc. & Subsidiaries, to provide documentation. The summons is attached to the petition as Exhibit 2.

Exhibit B

4. In accordance with section 7603 of Title 26, U.S.C., on March 2, 2010, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, Nissan North America, Inc. & Subsidiaries, by personal delivery to Christopher Czarka, Assistant Treasurer, as evidenced in the certificate of service on the reverse side of the summons.

5. On March 15, 2010, the respondent, Nissan North America, Inc. & Subsidiaries, appeared but refused to comply with the summons.

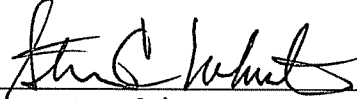
6. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

7. As of the date that the summons was issued and served, and as of the day I signed this Declaration, there was no Department of Justice referral, as defined by 26 U.S.C. §7602(c), with respect to Nissan North America, Inc. & Subsidiaries

8. It is necessary to obtain the documentation sought by the summons in order to properly investigate the federal tax liability of Nissan North America, Inc. & Subsidiaries for the taxable periods ended March 31, 2006 and March 31, 2007.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 19th day of APRIL, 2010.

A handwritten signature in black ink, appearing to read "Steve C. White", written over a horizontal line.

Steve C. White
Revenue Agent